

**Form CT-1040 TCS
2025 Tax Calculation Schedule**



Calculate your tax liability instantly by visiting **myconneCT** at portal.ct.gov/DRS-myconneCT. Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

Tax Calculation Schedule

Complete Lines 2, 4, 5, 6, and 8, using *Tables A through E*.

1. Enter Connecticut Adjusted Gross Income (AGI) from Form CT-1040 , Line 5, or Form CT-1040NR/PY , Line 7. Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut AGI.	1.	00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. Enter amount from <i>Table B, Initial Tax Calculation</i> .	4.	00
5. Enter amount from <i>Table C, 2% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.	00
6. Enter amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.	00
7. Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.
9. Multiply amount on Line 7 by the decimal amount on Line 8.	9.	00
10. Connecticut Income Tax: Subtract Line 9 from Line 7. Enter here and on Form CT-1040 , Line 6, or Form CT-1040NR/PY , Line 8.	10.	00

Table A - Personal Exemptions for 2025 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3. Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal exemption.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000 and up		\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

Table B - Initial Tax Calculation for 2025 Taxable Year



Calculate your tax liability instantly by visiting **myconneCT** at portal.ct.gov/DRS-myconneCT. Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete **all** lines of the *Tax Calculation Schedule* on Page 1 to correctly calculate your 2025 Connecticut income tax. Use the filing status shown on the front of your return.

Single or Married Filing Separately

If the amount on Line 3 of the *Tax Calculation Schedule* is:

Less than or equal to:.....	\$ 10,000.....	2.00%
More than \$10,000, but less than or equal to.....	\$ 50,000.....	\$200 plus 4.5% of the excess over \$10,000
More than \$50,000, but less than or equal to.....	\$100,000.....	\$2,000 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to.....	\$200,000.....	\$4,750 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$250,000.....	\$10,750 plus 6.5% of the excess over \$200,000
More than \$250,000, but less than or equal to.....	\$500,000.....	\$14,000 plus 6.9% of the excess over \$250,000
More than \$500,000		\$31,250 plus 6.99% of the excess over \$500,000

◀ Enter result on *Tax Calculation Schedule*, Line 4 (on Page 1) and continue to Line 5. ▶

Single or Married Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$335

\$13,000 - \$10,000	=	\$3,000
\$3,000 x .045	=	\$135
\$200 + \$135	=	\$335

Line 3 is \$525,000, Line 4 is \$32,998

\$525,000 - \$500,000	=	\$25,000
\$25,000 x .0699	=	\$1,748
\$31,250 + \$1,748	=	\$32,998

Married Filing Jointly/Qualifying Surviving Spouse

If the amount on Line 3 of the *Tax Calculation Schedule* is:

Less than or equal to:.....	\$ 20,000.....	2.00%
More than \$20,000, but less than or equal to.....	\$100,000.....	\$400 plus 4.5% of the excess over \$20,000
More than \$100,000, but less than or equal to.....	\$200,000.....	\$4,000 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$400,000.....	\$9,500 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to.....	\$500,000.....	\$21,500 plus 6.5% of the excess over \$400,000
More than \$500,000, but less than or equal to.....	\$1,000,000.....	\$28,000 plus 6.9% of the excess over \$500,000
More than \$1,000,000		\$62,500 plus 6.99% of the excess over \$1,000,000

◀ Enter result on *Tax Calculation Schedule*, Line 4 (on Page 1) and continue to Line 5. ▶

Married Filing Jointly/Qualifying Surviving Spouse Examples:

Line 3 is \$22,500, Line 4 is \$513

\$22,500 - \$20,000	=	\$2,500
\$2,500 x .045	=	\$113
\$400 + \$113	=	\$513

Line 3 is \$1,100,000, Line 4 is \$69,490

\$1,100,000 - \$1,000,000	=	\$100,000
\$100,000 x .0699	=	\$6,990
\$62,500 + \$6,990	=	\$69,490

Head of Household

If the amount on Line 3 of the *Tax Calculation Schedule* is:

Less than or equal to:.....	\$ 16,000.....	2.00%
More than \$16,000, but less than or equal to.....	\$ 80,000.....	\$320 plus 4.5% of the excess over \$16,000
More than \$80,000, but less than or equal to.....	\$160,000.....	\$3,200 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to.....	\$320,000.....	\$7,600 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to.....	\$400,000.....	\$17,200 plus 6.5% of the excess over \$320,000
More than \$400,000, but less than or equal to.....	\$800,000.....	\$22,400 plus 6.9% of the excess over \$400,000
More than \$800,000		\$50,000 plus 6.99% of the excess over \$800,000

◀ Enter result on *Tax Calculation Schedule*, Line 4 (on Page 1) and continue to Line 5. ▶

Head of Household Examples:

Line 3 is \$20,000, Line 4 is \$500

\$20,000 - \$16,000	=	\$4,000
\$4,000 x .045	=	\$180
\$320 + \$180	=	\$500

Line 3 is \$825,000, Line 4 is \$51,748

\$825,000 - \$800,000	=	\$25,000
\$25,000 x .0699	=	\$1,748
\$50,000 + \$1,748	=	\$51,748



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Table C - 2% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI *		2% Phase-Out Add-Back	Connecticut AGI *		2% Phase-Out Add-Back	Connecticut AGI *		2% Phase-Out Add-Back	Connecticut AGI *		2% Phase-Out Add-Back
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 25	\$100,500	\$105,500	\$ 50	\$50,250	\$52,750	\$ 25	\$ 78,500	\$ 82,500	\$ 40
\$ 61,500	\$ 66,500	\$ 50	\$105,500	\$110,500	\$100	\$52,750	\$55,250	\$ 50	\$ 82,500	\$ 86,500	\$ 80
\$ 66,500	\$ 71,500	\$ 75	\$110,500	\$115,500	\$150	\$55,250	\$57,750	\$ 75	\$ 86,500	\$ 90,500	\$120
\$ 71,500	\$ 76,500	\$100	\$115,500	\$120,500	\$200	\$57,750	\$60,250	\$100	\$ 90,500	\$ 94,500	\$160
\$ 76,500	\$ 81,500	\$125	\$120,500	\$125,500	\$250	\$60,250	\$62,750	\$125	\$ 94,500	\$ 98,500	\$200
\$ 81,500	\$ 86,500	\$150	\$125,500	\$130,500	\$300	\$62,750	\$65,250	\$150	\$ 98,500	\$102,500	\$240
\$ 86,500	\$ 91,500	\$175	\$130,500	\$135,500	\$350	\$65,250	\$67,750	\$175	\$102,500	\$106,500	\$280
\$ 91,500	\$ 96,500	\$200	\$135,500	\$140,500	\$400	\$67,750	\$70,250	\$200	\$106,500	\$110,500	\$320
\$ 96,500	\$101,500	\$225	\$140,500	\$145,500	\$450	\$70,250	\$72,750	\$225	\$110,500	\$114,500	\$360
\$101,500	and up	\$250	\$145,500	and up	\$500	\$72,750	and up	\$250	\$114,500	and up	\$400

* **Form CT-1040NR/PY** filers **must** use income from Connecticut sources if it exceeds Connecticut adjusted gross income.



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Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualifying Surviving Spouse			Head of Household		
Connecticut AGI *		Recapture Amount	Connecticut AGI *		Recapture Amount	Connecticut AGI *		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$105,000	\$ 0	\$ 0	\$210,000	\$ 0	\$ 0	\$168,000	\$ 0
\$105,000	\$110,000	\$ 25	\$210,000	\$220,000	\$ 50	\$168,000	\$176,000	\$ 40
\$110,000	\$115,000	\$ 50	\$220,000	\$230,000	\$ 100	\$176,000	\$184,000	\$ 80
\$115,000	\$120,000	\$ 75	\$230,000	\$240,000	\$ 150	\$184,000	\$192,000	\$ 120
\$120,000	\$125,000	\$ 100	\$240,000	\$250,000	\$ 200	\$192,000	\$200,000	\$ 160
\$125,000	\$130,000	\$ 125	\$250,000	\$260,000	\$ 250	\$200,000	\$208,000	\$ 200
\$130,000	\$135,000	\$ 150	\$260,000	\$270,000	\$ 300	\$208,000	\$216,000	\$ 240
\$135,000	\$140,000	\$ 175	\$270,000	\$280,000	\$ 350	\$216,000	\$224,000	\$ 280
\$140,000	\$145,000	\$ 200	\$280,000	\$290,000	\$ 400	\$224,000	\$232,000	\$ 320
\$145,000	\$150,000	\$ 225	\$290,000	\$300,000	\$ 450	\$232,000	\$240,000	\$ 360
\$150,000	\$200,000	\$ 250	\$300,000	\$400,000	\$ 500	\$240,000	\$320,000	\$ 400
\$200,000	\$205,000	\$ 340	\$400,000	\$410,000	\$ 680	\$320,000	\$328,000	\$ 540
\$205,000	\$210,000	\$ 430	\$410,000	\$420,000	\$ 860	\$328,000	\$336,000	\$ 680
\$210,000	\$215,000	\$ 520	\$420,000	\$430,000	\$1,040	\$336,000	\$344,000	\$ 820
\$215,000	\$220,000	\$ 610	\$430,000	\$440,000	\$1,220	\$344,000	\$352,000	\$ 960
\$220,000	\$225,000	\$ 700	\$440,000	\$450,000	\$1,400	\$352,000	\$360,000	\$1,100
\$225,000	\$230,000	\$ 790	\$450,000	\$460,000	\$1,580	\$360,000	\$368,000	\$1,240
\$230,000	\$235,000	\$ 880	\$460,000	\$470,000	\$1,760	\$368,000	\$376,000	\$1,380
\$235,000	\$240,000	\$ 970	\$470,000	\$480,000	\$1,940	\$376,000	\$384,000	\$1,520
\$240,000	\$245,000	\$1,060	\$480,000	\$490,000	\$2,120	\$384,000	\$392,000	\$1,660
\$245,000	\$250,000	\$1,150	\$490,000	\$500,000	\$2,300	\$392,000	\$400,000	\$1,800
\$250,000	\$255,000	\$1,240	\$500,000	\$510,000	\$2,480	\$400,000	\$408,000	\$1,940
\$255,000	\$260,000	\$1,330	\$510,000	\$520,000	\$2,660	\$408,000	\$416,000	\$2,080
\$260,000	\$265,000	\$1,420	\$520,000	\$530,000	\$2,840	\$416,000	\$424,000	\$2,220
\$265,000	\$270,000	\$1,510	\$530,000	\$540,000	\$3,020	\$424,000	\$432,000	\$2,360
\$270,000	\$275,000	\$1,600	\$540,000	\$550,000	\$3,200	\$432,000	\$440,000	\$2,500
\$275,000	\$280,000	\$1,690	\$550,000	\$560,000	\$3,380	\$440,000	\$448,000	\$2,640
\$280,000	\$285,000	\$1,780	\$560,000	\$570,000	\$3,560	\$448,000	\$456,000	\$2,780
\$285,000	\$290,000	\$1,870	\$570,000	\$580,000	\$3,740	\$456,000	\$464,000	\$2,920
\$290,000	\$295,000	\$1,960	\$580,000	\$590,000	\$3,920	\$464,000	\$472,000	\$3,060
\$295,000	\$300,000	\$2,050	\$590,000	\$600,000	\$4,100	\$472,000	\$480,000	\$3,200
\$300,000	\$305,000	\$2,140	\$600,000	\$610,000	\$4,280	\$480,000	\$488,000	\$3,340
\$305,000	\$310,000	\$2,230	\$610,000	\$620,000	\$4,460	\$488,000	\$496,000	\$3,480
\$310,000	\$315,000	\$2,320	\$620,000	\$630,000	\$4,640	\$496,000	\$504,000	\$3,620
\$315,000	\$320,000	\$2,410	\$630,000	\$640,000	\$4,820	\$504,000	\$512,000	\$3,760
\$320,000	\$325,000	\$2,500	\$640,000	\$650,000	\$5,000	\$512,000	\$520,000	\$3,900
\$325,000	\$330,000	\$2,590	\$650,000	\$660,000	\$5,180	\$520,000	\$528,000	\$4,040
\$330,000	\$335,000	\$2,680	\$660,000	\$670,000	\$5,360	\$528,000	\$536,000	\$4,180
\$335,000	\$340,000	\$2,770	\$670,000	\$680,000	\$5,540	\$536,000	\$544,000	\$4,320
\$340,000	\$345,000	\$2,860	\$680,000	\$690,000	\$5,720	\$544,000	\$552,000	\$4,460
\$345,000	\$500,000	\$2,950	\$690,000	\$1,000,000	\$5,900	\$552,000	\$800,000	\$4,600
\$500,000	\$505,000	\$3,000	\$1,000,000	\$1,010,000	\$6,000	\$800,000	\$808,000	\$4,680
\$505,000	\$510,000	\$3,050	\$1,010,000	\$1,020,000	\$6,100	\$808,000	\$816,000	\$4,760
\$510,000	\$515,000	\$3,100	\$1,020,000	\$1,030,000	\$6,200	\$816,000	\$824,000	\$4,840
\$515,000	\$520,000	\$3,150	\$1,030,000	\$1,040,000	\$6,300	\$824,000	\$832,000	\$4,920
\$520,000	\$525,000	\$3,200	\$1,040,000	\$1,050,000	\$6,400	\$832,000	\$840,000	\$5,000
\$525,000	\$530,000	\$3,250	\$1,050,000	\$1,060,000	\$6,500	\$840,000	\$848,000	\$5,080
\$530,000	\$535,000	\$3,300	\$1,060,000	\$1,070,000	\$6,600	\$848,000	\$856,000	\$5,160
\$535,000	\$540,000	\$3,350	\$1,070,000	\$1,080,000	\$6,700	\$856,000	\$864,000	\$5,240
\$540,000	and up	\$3,400	\$1,080,000	and up	\$6,800	\$864,000	and up	\$5,320

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Table E - Personal Tax Credits for 2025 Taxable Year

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal credit decimal amount.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

* **Form CT-1040NR/PY** filers **must** use income from Connecticut sources if it exceeds Connecticut adjusted gross income.